

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Liberty-Perry Com School Corp (1895)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$588,031	\$606,054	\$595,713	\$634,178	1.91%	6.46%
Non - Certified Salaries	120	\$202,359	\$209,543	\$219,047	\$220,652	2.19%	0.73%
Group Life Insurance	221	\$0	\$141,452	\$183,083	\$76,670	NA	-58.12%
Teacher Retirement Fund, After 7-1-95	216	\$38,353	\$41,153	\$51,443	\$54,672	9.27%	6.28%
Group Health Insurance	222	\$105,711	\$0	\$0	\$52,645	-15.99%	NA
Social Security Certified	212	\$43,908	\$46,196	\$47,580	\$46,999	1.72%	-1.22%
Equipment	730	\$193,015	\$166,183	\$149,401	\$29,690	-37.37%	-80.13%
Operational Supplies	611	\$6,267	\$13,031	\$22,529	\$27,739	45.05%	23.13%
Public Employees Retirement Fund	214	\$22,198	\$21,815	\$24,735	\$24,754	2.76%	0.07%
Other Employee Benefits	241 - 290	\$21,128	\$25,435	\$24,315	\$20,842	-0.34%	-14.28%
Social Security Noncertified	211	\$14,358	\$15,546	\$15,989	\$15,841	2.49%	-0.92%
Entertainment	240	\$0	\$0	\$0	\$14,602	NA	NA
Other Professional and Technical Services	319	\$17,874	\$21,877	\$23,953	\$8,640	-16.62%	-63.93%
Staff Services	314	\$0	\$0	\$0	\$4,131	NA	NA
Travel	580	\$6,672	\$4,512	\$12,360	\$3,141	-17.17%	-74.59%
Licensed Employees	135	\$23,333	\$30,412	\$24,323	\$2,182	-44.70%	-91.03%
Seldom or Non-Recurring Purchases	873	\$3,366	\$0	\$3,391	\$1,683	-15.91%	-50.36%
Teacher Retirement Fund, Prior to 7-1-95	215	\$16,175	\$16,546	\$4,137	\$1,557	-44.30%	-62.37%
Pupil Services	313	\$322	\$200	\$4,553	\$1,249	40.30%	-72.56%
Overtime Salaries	140	\$537	\$2,596	\$1,032	\$833	11.61%	-19.27%
Nonlicensed Employees	136	\$51	\$1,694	\$947	\$0	-100.00%	-100.00%
Repairs and Maintenance Services	430	\$663	\$0	\$0	\$0	-100.00%	NA
Other Group Insurance Authorized by Statute	224	\$0	\$1,667	\$0	\$0	NA	NA

Student Instructional Support Total		\$1,304,319	\$1,365,910	\$1,408,531	\$1,242,699	-1.20%	-11.77%
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Student Academic Achievement

Certified Salaries	110	\$3,225,944	\$3,107,606	\$3,284,832	\$3,323,446	0.75%	1.18%
Non - Certified Salaries	120	\$256,044	\$228,487	\$280,988	\$312,947	5.15%	11.37%
Group Life Insurance	221	\$0	\$480,048	\$473,822	\$246,315	NA	-48.02%
Instructional Programs Improvement Services	312	\$0	\$0	\$0	\$245,426	NA	NA
Social Security Certified	212	\$232,416	\$221,772	\$229,789	\$235,179	0.30%	2.35%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Group Health Insurance	222	\$435,484	\$0	\$0	\$223,070	-15.40%	NA
Repairs and Maintenance Services	430	\$4,482	\$4,694	\$1,115	\$169,861	148.12%	15130.03%
Teacher Retirement Fund, Prior to 7-1-95	215	\$72,934	\$95,508	\$139,047	\$158,631	21.44%	14.08%
Teacher Retirement Fund, After 7-1-95	216	\$162,469	\$189,208	\$164,290	\$153,329	-1.44%	-6.67%
Other Professional and Technical Services	319	\$85	\$960	\$2,402	\$106,826	495.41%	4347.40%
Licensed Employees	135	\$96,427	\$101,400	\$72,556	\$84,463	-3.26%	16.41%
Other Employee Benefits	241 - 290	\$119,363	\$83,956	\$75,213	\$77,787	-10.15%	3.42%
Operational Supplies	611	\$50,319	\$58,790	\$65,678	\$72,878	9.70%	10.96%
Public Employees Retirement Fund	214	\$28,990	\$25,147	\$31,226	\$34,298	4.29%	9.84%
Cleaning Services	420	\$60,257	\$53,746	\$110,189	\$30,765	-15.47%	-72.08%
Social Security Noncertified	211	\$18,759	\$18,186	\$22,252	\$24,064	6.42%	8.14%
Library Books	640	\$10,476	\$5,701	\$5,511	\$19,850	17.33%	260.18%
Staff Services	314	\$25,793	\$19,356	\$12,551	\$12,331	-16.85%	-1.75%
Nonlicensed Employees	136	\$3,834	\$9,456	\$13,831	\$8,705	22.75%	-37.07%
Instruction Services	311	\$9,458	\$6,100	\$10,509	\$4,344	-17.68%	-58.66%
Travel	580	\$6,585	\$5,509	\$4,069	\$3,444	-14.96%	-15.36%
Dues and Fees	810	\$2,491	\$2,230	\$7,418	\$3,166	6.18%	-57.32%
Pre-2008 Object Code - Temporary Salaries	130	\$0	\$0	\$48,212	\$3,005	NA	-93.77%
Construction Services	450	\$11,855	\$6,535	\$7,625	\$2,176	-34.55%	-71.46%
Pupil Services	313	\$640	\$0	\$202,530	\$1,967	32.41%	-99.03%
Rentals	440	\$1,745	\$1,805	\$1,758	\$1,792	0.66%	1.93%
Severance/Early Retirement Pay	213	\$17,864	\$15,943	\$1,329	\$0	-100.00%	-100.00%
Equipment	730	\$4,932	\$0	\$0	\$0	-100.00%	NA
Transfer Tuition - Other	569	\$241,979	\$0	\$0	\$0	-100.00%	NA
Transfer Tuition to Other School Corps Within State	561	\$1,214	\$165,111	\$90,154	\$0	-100.00%	-100.00%
Other Supplies and Materials	615, 660 - 689	\$8,881	\$4,354	\$0	\$0	-100.00%	NA
Services Purch. From School Corp/Ed Service Ag. in State	591	\$0	\$77,192	\$0	\$0	NA	NA
Distance Learning Equipment	742	\$0	\$6,500	\$0	\$0	NA	NA
Textbooks	630	\$0	\$17,557	\$0	\$0	NA	NA

Student Academic Achievement Total		\$5,111,720	\$5,012,858	\$5,358,896	\$5,560,064	2.12%	3.75%
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Overhead and Operational

Non - Certified Salaries	120	\$872,486	\$942,017	\$991,302	\$994,744	3.33%	0.35%
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Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Liberty-Perry Com School Corp (1895)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Food Purchases	614	\$268,677	\$247,974	\$279,363	\$297,292	2.56%	6.42%
Heating and Cooling for Buildings - Electricity	621	\$210,355	\$234,345	\$215,702	\$208,821	-0.18%	-3.19%
Certified Salaries	110	\$178,015	\$187,674	\$203,092	\$195,475	2.37%	-3.75%
Vehicles	731	\$81,598	\$79,289	\$88,527	\$189,732	23.49%	114.32%
Insurance	520	\$105,621	\$122,595	\$119,428	\$141,835	7.65%	18.76%
Operational Supplies	611	\$98,197	\$91,597	\$149,780	\$133,088	7.90%	-11.14%
Group Life Insurance	221	\$0	\$182,726	\$176,894	\$90,431	NA	-48.88%
Public Employees Retirement Fund	214	\$68,332	\$72,704	\$86,984	\$83,311	5.08%	-4.22%
Group Health Insurance	222	\$148,769	\$0	\$0	\$79,311	-14.55%	NA
Social Security Noncertified	211	\$64,859	\$69,778	\$73,782	\$72,269	2.74%	-2.05%
Repairs and Maintenance Services	430	\$39,368	\$57,669	\$63,427	\$61,008	11.57%	-3.81%
Water and Sewage	411	\$44,722	\$47,435	\$54,473	\$56,523	6.03%	3.76%
Nonlicensed Employees	136	\$39,586	\$53,994	\$63,147	\$52,640	7.38%	-16.64%
Gasoline and Lubricants	613	\$84,420	\$94,099	\$72,979	\$51,207	-11.75%	-29.83%
Telephone	531	\$26,477	\$31,520	\$32,037	\$33,964	6.42%	6.01%
Social Security Certified	212	\$17,283	\$19,288	\$19,393	\$19,783	3.44%	2.01%
Dues and Fees	810	\$13,236	\$10,951	\$9,215	\$16,203	5.19%	75.83%
Other Professional and Technical Services	319	\$27,841	\$24,619	\$9,996	\$13,348	-16.79%	33.54%
Board Member Compensation	115	\$14,807	\$14,435	\$12,500	\$12,500	-4.15%	0.00%
Teacher Retirement Fund, After 7-1-95	216	\$7,530	\$7,908	\$12,027	\$11,459	11.07%	-4.72%
Other Employee Benefits	241 - 290	\$9,701	\$16,056	\$8,770	\$9,948	0.63%	13.43%
Travel	580	\$4,821	\$7,298	\$10,108	\$7,282	10.86%	-27.96%
Removal of Refuse and Garbage	412	\$7,239	\$8,440	\$6,665	\$6,373	-3.14%	-4.39%
Tires and Repairs	612	\$2,662	\$1,675	\$7,951	\$4,801	15.89%	-39.62%
Entertainment	240	\$0	\$0	\$0	\$2,917	NA	NA
Equipment	730	\$30,448	\$5,130	\$41,927	\$2,456	-46.71%	-94.14%
Advertising	540	\$1,132	\$1,985	\$1,787	\$2,176	17.76%	21.74%
Other Supplies and Materials	615, 660 - 689	\$4,356	\$939	\$3,247	\$2,084	-16.84%	-35.83%
Miscellaneous Objects	876 - 899	\$3,330	\$2,001	\$2,001	\$1,981	-12.18%	-1.00%
Rentals	440	\$1,035	\$1,035	\$1,035	\$1,290	5.66%	24.64%
Board of Education Services	318	\$1,200	\$1,210	\$4,679	\$1,200	0.00%	-74.35%
Instruction Services	311	\$821	\$616	\$946	\$1,196	9.87%	26.39%
Textbooks	630	\$1,021	\$69	\$0	\$1,010	-0.28%	NA
Pupil Services	313	\$867	\$0	\$2,864	\$821	-1.35%	-71.33%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Cleaning Services	420	\$480	\$240	\$390	\$330	-8.94%	-15.38%
Staff Services	314	\$192	\$1,150	\$0	\$196	0.51%	NA
Overtime Salaries	140	\$513	\$510	\$1,523	\$150	-26.52%	-90.18%
Unemployment Insurance	230	\$295	\$2,097	\$368	\$0	-100.00%	-100.00%
Printing and Binding	550	(\$910)	\$0	\$0	\$0	NA	NA
Pre-2008 Object Code - Temporary Salaries	130	\$2,500	\$0	\$0	\$0	-100.00%	NA
Instructional Programs Improvement Services	312	\$760	\$840	\$0	\$0	-100.00%	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,012	\$3,163	\$990	\$0	-100.00%	-100.00%
Late Payments	872	\$123	\$0	\$0	\$0	-100.00%	NA
Wireless Equipment	743	\$2,630	\$3,610	\$310	\$0	-100.00%	-100.00%
Seldom or Non-Recurring Purchases	873	\$0	\$0	\$65	\$0	NA	-100.00%

Overhead and Operational Total	\$2,490,408	\$2,650,682	\$2,829,673	\$2,861,155	3.53%	1.11%
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Non Operational

Other Supplies and Materials	615, 660 - 689	\$0	\$377,375	\$748,000	\$739,750	NA	-1.10%
Equipment	730	\$357,242	\$243,152	\$127,351	\$349,846	-0.52%	174.71%
Interest	832	\$85,000	\$71,274	\$136,155	\$312,048	38.42%	129.19%
Repairs and Maintenance Services	430	\$201,620	\$304,185	\$174,972	\$207,753	0.75%	18.74%
Construction Services	450	\$0	\$0	\$0	\$72,622	NA	NA
Non - Certified Salaries	120	\$74,587	\$46,769	\$60,487	\$57,451	-6.32%	-5.02%
Certified Salaries	110	\$34,142	\$40,410	\$50,617	\$53,201	11.73%	5.11%
Operational Supplies	611	\$36,698	\$16,332	\$9,833	\$15,064	-19.96%	53.20%
Other Professional and Technical Services	319	\$5,835	\$15,405	\$3,198	\$4,676	-5.39%	46.23%
Social Security Noncertified	211	\$5,697	\$3,578	\$4,627	\$4,444	-6.02%	-3.97%
Social Security Certified	212	\$2,546	\$3,091	\$3,872	\$4,070	12.44%	5.10%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$0	\$3,006	\$2,915	NA	-3.06%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$0	\$784	\$2,477	NA	215.75%
Public Employees Retirement Fund	214	\$0	\$0	\$810	\$907	NA	12.03%
Bank Service Charges	871	\$387,334	\$0	\$0	\$0	-100.00%	NA
Dues and Fees	810	\$175	\$0	\$0	\$0	-100.00%	NA
Redemption of Principal	831	\$10,894	\$475,519	\$175,000	\$0	-100.00%	-100.00%
Computer Hardware	741	\$7,570	\$0	\$0	\$0	-100.00%	NA
Severance/Early Retirement Pay	213	\$319,166	\$161,671	\$0	\$0	-100.00%	NA

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
	Non Operational Total	\$1,528,507	\$1,758,761	\$1,498,713	\$1,827,224	4.56%	21.92%
	Grand Total	\$10,434,954	\$10,788,211	\$11,095,814	\$11,491,142	2.44%	3.56%